

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

In re:

City of Detroit, Michigan,
Debtor.

Bankruptcy Case No. 13-53846

Judge Thomas J. Tucker

Chapter 9

**JOINT REPLY OF THE CITY OF DETROIT AND THE POLICE AND
FIRE RETIREMENT SYSTEM OF THE CITY OF DETROIT, MICHIGAN
IN SUPPORT OF THEIR MOTION FOR THE ENTRY OF AN ORDER
ENFORCING THE PLAN OF ADJUSTMENT AND CONFIRMATION
ORDER AGAINST DANIEL J. SALKOWSKI, JEFFREY HAMM, AND
RICHARD MAKULSKI**

I. Introduction

The Court should order compensatory sanctions against Respondents Makulski, Hamm, and Salkowski because they admit that they were aware of the City's confirmed plan of adjustment yet filed a lawsuit in violation of it. Response ¶ 46. The other relief sought by Movants—dismissal with prejudice of the lawsuit—is moot because the state court correctly dismissed Respondents' lawsuit. Ex. 1.

Further, Respondents' request at the end of their Response—that this Court modify the City's confirmed plan—is procedurally improper and substantively wrong. Under chapter 9 of the Bankruptcy Code, only the City may propose a plan or ask to modify it. No one else may do so. Consequently, Movants ask the Court to grant their Motion and deny the relief requested by Respondents.

II. Background

On May 5, 2014, the City filed its Fourth Amended Disclosure Statement and Fourth Amended Plan with this Court. Doc. No. 4391. Notice of these documents was provided to the Respondents. Motion ¶ 20. The documents stated that the pension plan would be frozen and a new plan (“New PFRS Active Pension Plan”) would govern accrual of pension benefits by active employees on or after July 1, 2014. *Id.* ¶ 18. The Disclosure Statement explicitly stated the time limit for the DROP program: “If you are not currently participating in the DROP program, your participation in DROP will be limited to 5 years.” *Id.* ¶ 19. Over a month later, Respondents submitted their DROP applications. Motion ¶ 7.

Class 10 of the City’s Plan states that the New PFRS Active Pension Plan governs pension benefits for service on or after July 1, 2014. Plan, Article II.B.q.E, p. 39. The New PFRS Active Pension Plan states that “A Member shall be entitled to participate in the DROP program under Component I for a maximum of five years[, after which], the Member shall be retired from employment.” Motion Exhibit 6I, New PFRS Active Pension Plan, p. 48.

Although Respondents claim they received no notice of confirmation of the Plan or of the Disclosure Statement, at least one, Plaintiff Makulski, objected to the Plan and voted on it. Doc. No. 5993 (Objection); Exhibit 1 (Ballot). Further, all Respondents were served with Solicitation Packages with respect to the Plan and

notice of the hearing on its confirmation. Certificate of Service, Doc. No. 6177-1, pp. 124 and 1566 of 1697 (Daniel J. Salkowski), p. 217 of 1697 (Jeffrey R. Hamm) and pp. 325 and 1548 of 1697 (Richard S. Makulski).¹

Respondents admit they learned no later than August 2015 that participation in DROP was limited to five years. Response ¶ 10. Approximately four years later, on July 25, 2019, Respondents filed their complaint. Motion, Exhibit A. On August 1, 2019, they obtained a *Temporary Restraining Order and Order to Show Cause* (“TRO”) without prior notice to Movants. Motion ¶ 14. On August 21, 2019, Respondents’ lawsuit was dismissed with prejudice. Exhibit 2.

III. Argument

A. Respondents’ Request for a Modification of the Injunction is Not Properly Before this Court

In their Motion, Movants asked the Court to enter an order (1) requiring Respondents to dismiss their Complaint with prejudice, (2) ordering a refund of any pay obtained from the City by Respondents Makulski and Hamm on or after August 8, 2019 (and by Respondent Salkowski on or after August 9, 2019), and (3) awarding Movants their costs and attorneys’ fees incurred in connection with the Complaint and the TRO. Motion ¶ 47. The first request for relief is moot

¹ The above excerpts from the certificate of service are attached as Exhibit 3 and the Declaration of Lydia Do is attached as Exhibit 4 confirming that Respondents received the Solicitation Packages because the names were not included on the certificate of service filed with the Court due to confidentiality concerns.

because the State Court already dismissed the lawsuit with prejudice. This Court should, however, grant the remaining relief sought. Respondents admit they were aware of the Confirmation Order yet still violated it by filing the lawsuit. *Holley v. Oliver, PLLC*, 473 B.R. 212, 215-16 (Bankr. E.D. Mich. 2012). Respondents' last minute request to modify the Plan—which is not properly before this Court because it was raised in a response—does not excuse their previous violations. This Court should award the compensatory damages sought by the Movants.

B. Sections 904, 941, and 942 of the Bankruptcy Code prohibit the Court from granting the relief

Even if the procedural posture of this matter permitted Respondents to ask the Court to “allow the injunction to be temporarily lifted . . . so the parties can appropriately discuss and resolve the issues” (Response, ¶ 47), the Court could not grant that request. Under chapter 9 of the Bankruptcy Code, only the City may propose a plan or ask to modify it. No one else can do so, yet that is exactly what Respondents seek—temporary suspension of the Plan injunction so they can seek modification of the City's confirmed Plan.

No one contests that DROP became subject to a five-year limitation upon Plan confirmation. Respondents admit that the Plan limited the DROP program to a maximum of five years. *E.g., compare* Motion, ¶ 8 *with* Response, ¶ 8; *compare also* Motion, ¶¶ 10, 13, 19 *with* Response, ¶¶ 10, 13, 19 (agreeing the DROP program under the Plan allows five years of participation but disagreeing as to

when Respondents knew of this); *compare* Motion, ¶ 30 with Response, ¶ 30. Respondents simply do not want that limitation applied to them. In other words, this is not a question of how the Plan is to be interpreted but rather an attempt to modify it. Respondents want to modify the Plan's treatment of their class 10 claims to avoid having the New PFRS Active Pension Plan govern the pension benefits they earned for service after July 1, 2014. Plan, Article II.B.q.E, p. 39.

In a chapter 9 bankruptcy case, only the debtor may file a plan. 11 U.S.C. § 941; *In re Richmond Unified Sch. Dist.*, 133 B.R. 221, 225 (Bankr. N.D. Cal. 1991); *Ass'n of Retired Emps. of the City of Stockton v. City of Stockton (In re City of Stockton, Cal.)*, 478 B.R. 8, 20 (Bankr. E.D. Cal. 2012); *In re N.Y. City Off-Track Betting Corp.*, No. 09-17121, 2011 WL 309594, at *5 (Bankr. S.D.N.Y. Jan. 25, 2011).² Likewise, only the debtor may propose plan modifications. 11 U.S.C. § 942; *Richmond Unified Sch. Dist.*, 133 B.R. at 225; *see also* 6 COLLIER ON BANKRUPTCY ¶ 942.03 (Richard Levin & Henry J. Sommer eds., 16th ed.) (citing

² Although section 1121 permits others to file plans in chapter 11 cases in specific circumstances, it does not apply in chapter 9 cases. 11 U.S.C. § 103(f) ("Except as provided in section 901 of this title, only chapters 1 and 9 of this title apply in a case under such chapter 9."); 11 U.S.C. § 901(a) (omitting section 1121 from sections incorporated in chapter 9); *see also Cnty. of Orange v. Merrill Lynch & Co. (In re Cnty. of Orange)*, 241 B.R. 212, 216 (Bankr. C.D. Cal. 1999) (excluding application of § 330 in a chapter 9 case because it is not listed in § 901(a)). Likewise, section 1127(b) permits post-confirmation plan modifications in chapter 11 cases, but that subsection also does not apply in chapter 9. 11 U.S.C. § 101(f), 901(a) (incorporating only subsection (d) of section 1127).

cases for the proposition that a chapter 9 debtor may propose post-confirmation plan modifications). Respondents simply cannot ask the Court to modify the Plan.

For that matter, Respondents cannot ask the Court to order that the City continue to pay them as active employees. Bankruptcy Code § 904 “makes clear that the court may not interfere with the choices a municipality makes as to what services and benefits it will provide.” *In re Addison Cmty. Hosp. Auth.*, 175 B.R. 646, 649 (Bankr. E.D. Mich. 1994) (citation omitted). The Sixth Circuit affirmed this interpretation of section 904 in an appeal from the City’s bankruptcy case. *Lyda v. City of Detroit, Mich. (In re City of Detroit, Mich.)*, 841 F.3d 684, 695 (6th Cir. 2016) (quoting *Addison*). It also adopted the reasoning of the *City of Stockton* case, likening section 904 to a “clean-up hitter in baseball.” *Id.* at 695-96 (quoting *Stockton*, 478 B.R. at 20). The Sixth Circuit concluded that section 904 prevents bankruptcy courts from ordering municipalities to expend resources, stating that “As a practical matter, the § 904 restriction functions as an anti-injunction statute—and more.” *Id.* (quoting *Stockton*, 478 B.R. at 20) (emphasis added by Sixth Circuit). Thus, Respondents cannot ask this Court for any order that would force the City to expend revenues in derogation of the Plan’s provisions, such as ordering the City to keep Respondents on the payroll in violation of DROP’s terms.

In short, Respondents (1) procedurally may not seek relief from this Court in a response to the Motion, and (2) would not be entitled to the substantive relief they ultimately seek—reinstatement—even if they were to file their own motion, adversary complaint, or other paper with this Court.

Movants thus respectfully ask the Court to grant the remaining relief sought by the Motion and deny the request by the Respondents in the reply.

Dated: September 13, 2019

Respectfully submitted,

<p>By: <u>/s/ Marc N. Swanson</u> Marc N. Swanson (P71149) Miller, Canfield, Paddock and Stone, PLC 150 West Jefferson, Suite 2500 Detroit, Michigan 48226 Telephone: (313) 496-7591 Facsimile: (313) 496-8451 swansonm@millercanfield.com</p> <p>Charles N. Raimi (P29746) Deputy Corporation Counsel City of Detroit Law Department 2 Woodward Avenue, Suite 500 Coleman A. Young Municipal Center Detroit, Michigan 48226 Telephone: (313) 237-5037 Facsimile: (313) 224-5505 raimic@detroitmi.gov Attorneys for the City of Detroit</p>	<p>By: <u>/s/ Jennifer K. Green</u> Jennifer K. Green (P69019) Ronald A. King (45088) Shannon L. Deeby (P60242) Clark Hill PLC 151 S. Old Woodward Ave., Suite 200 Birmingham, MI 48009 (248) 988-2315 jgreen@clarkhill.com Attorneys for Police and Fire Retirement System for the City of Detroit</p>
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Exhibit 1 – Ballot

**PLEASE READ THE VOTING INFORMATION AND
INSTRUCTIONS ATTACHED BEFORE COMPLETING THIS BALLOT.**

PLEASE COMPLETE ITEMS 1 AND 2. IF NEITHER THE "ACCEPT" NOR "REJECT" BOX IS CHECKED IN ITEM 1, OR IF BOTH BOXES ARE CHECKED IN ITEM 1, THIS BALLOT WILL NOT BE COUNTED AS HAVING BEEN CAST.

IF THIS BALLOT IS NOT SIGNED ON THE APPROPRIATE LINES ON THE NEXT PAGE, THIS BALLOT WILL NOT BE VALID OR COUNTED AS HAVING BEEN CAST.

Item 1. Class Vote. The undersigned, an active or former employee of the City who was not yet receiving a pension and is a PFRS Pension Claim Holder in Class 10 as of March 1, 2014 against the City of Detroit, Michigan, votes to (check one box):

☐ ACCEPT the Plan.

☒ REJECT the Plan.

If you accept the Plan, you are voting to approve a release of any claims that you may have against the State, the City, and other entities in connection with the loss of part of your pension.

If you vote to accept the Plan, you are also voting to approve certain other cancellation, discharge, exculpation, expungement, injunction and release provisions contained in the Plan. Such provisions include, but are not limited to, the provisions contained in Article III.D, Article IV.J, Article IV.K and Article V.C of the Plan. These provisions include the release of claims against the State of Michigan and may affect your rights and interests regarding certain other nondebtor parties, but only if the Initial Funding Conditions are met or waived by the Confirmation Hearing. By accepting the Plan AND if the Initial Funding Conditions are satisfied or waived, you will be forever releasing any rights you may have against the State and other nondebtor parties for matters described in the Plan and you will be forever barred from suing the State or other nondebtor parties for matters described in the Plan. Specifically, this release would release all claims and liabilities arising from or related to the City, the chapter 9 case (including the authorization given to file the chapter 9 case), the Plan and exhibits thereto, the Disclosure Statement, PA 436 and its predecessor or replacement statutes, and Article IX, § 24 of the Michigan Constitution.

If you vote to accept the Plan and the Initial Funding Conditions are NOT satisfied or waived before the Confirmation Hearing, your vote will be deemed to be a vote to reject the Plan.

Creditor [Name/Identifier]: MAKULSKI, RICHARD S / [REDACTED]

Amount of Pension Claim: \$83,692.00

PLEASE COMPLETE ITEM 2 ON THE NEXT PAGE

RECEIVED

JUL 11 2014

KURTZMAN CARSON CONSULTANTS

07-11-14A11:02 RCVD



Item 2. Certifications. By signing this Ballot, the undersigned certifies that he or she:

- i. was an active or former employee of the City as of March 1, 2014;
- ii. was not receiving pension payments from the PFRS as of March 1, 2014;
- iii. is the Holder of a PFRS Pension Claim in Class 10 to which this Ballot pertains, or is an authorized signatory, and has full power and authority to vote to accept or reject the Plan with respect to such Claim;
- iv. received a copy of the solicitation package consisting of: (a) a notice regarding the time and place of a hearing to consider confirmation of the Plan, (b) a CD-ROM including the Plan, Disclosure Statement and the exhibits to each filed to date, (c) a Ballot and a ballot return envelope, (d) a copy of certain rules governing the tabulation of ballots, (e) a plain language description of the Plan, (f) a cover letter and (g) letters from PFRS, the Retired Detroit Police and Fire Fighters Association and, possibly, from other parties;
- v. has not submitted any other Ballots for Class 10 that are inconsistent with the vote to accept or reject the Plan set forth in this Ballot, or if such other ballots were previously submitted, they have been revoked or changed to reflect the vote of this Ballot; and
- vi. understands that a vote to accept the Plan is a vote to accept certain cancellation, discharge, exculpation, expungement, injunction and release provisions contained in the Plan.

MAKULSKI, RICHARD S

Name _____

Fed. Tax I.D. No. or Last 4 Digits of Social Sec. No. (optional)

Signature _____

If by Authorized Agent, Name and Title

Address

Telephone Number

Date Completed _____

Email Address



Exhibit 2 – Dismissal Order

STATE OF MICHIGAN
WAYNE COUNTY CIRCUIT COURT

DANIEL J. SALKOWSKI,
JEFFREY HAMM, and
RICHARD MAKULSKI

Plaintiffs,
v.

Case No. 2019-009993-CL
Judge John A. Murphy

CITY OF DETROIT, THE DETROIT
POLICE AND FIRE PENSION BOARD,
And DETROIT FIRE FIGHTERS
ASSOCIATION LOCAL 344,

Defendants.

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Attorneys for Police and Fire Retirement
System for the City of Detroit

ORDER OF DISMISSAL WITH PREJUDICE

At a session of Court held in the Courthouse in
Detroit, Michigan on 8/21/2019.

Present: Honorable John A. Murphy
Wayne County Court Judge

For the reasons stated on the record at the August 15, 2019 hearing:

1. The August 1, 2019 Temporary Restraining Order and the August 7, 2019 Revised Temporary Restraining Order are dissolved;
2. Plaintiffs' request for a preliminary injunction is denied; and
3. This lawsuit is dismissed with prejudice and without costs or fees to any party.

/s/ John A. Murphy 8/21/2019
John A. Murphy, Wayne County Circuit Judge

APPROVED AS TO FORM:

/s/Elizabeth A. Ferguson
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August 20, 2019

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Exhibit 3 – Certificate of Service Excerpts

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

In re:

Chapter 9

City of Detroit, Michigan,

Case No. 13-53846

Debtor.

Hon. Steven W. Rhodes

CERTIFICATE OF SERVICE

I, Michael J. Paque, being duly sworn according to law, depose and say under penalty of perjury:

1. I am employed by Kurtzman Carson Consultants LLC ("KCC"), located at 1290 Avenue of the Americas 9th Fl, New York, NY 10104, which firm was retained as Claims, Noticing and Balloting Agent by the City of Detroit (the "City") in connection with the above-captioned chapter 9 case.
2. I submit this Certification in connection with the service of Solicitation Packages (as defined herein) for the *Fourth Amended Plan for the Adjustment of Debts of the City of Detroit (Dated May 5, 2014)* [**Docket No. 4392**] (the "Plan").
3. On March 11, 2014, the Court entered its *Order (I) Establishing Procedures for Solicitation and Tabulation of Votes to Accept or Reject Plan of Adjustment and (II) Approving Notice Procedures Related to Confirmation of the Plan of Adjustment (Dated March 11, 2014 2013)* [**Docket No. 2984**] (the "Primary Solicitation Procedures Order").
4. On May 5, 2014, the Court entered its *Order Approving the Proposed Disclosure Statement* [**Docket No. 4401**] (the "Disclosure Statement Order").
5. On May 5, 2014, the Court entered its *Order Establishing Supplemental Procedures for Solicitation and Tabulation of Votes to Accept or Reject Plan of Adjustment with Respect to Pension and OPEB Claims* (the "Supplemental Solicitation Procedures Order") [**Docket No. 4400**].
6. On June 4, 2014, the Court entered its *Order Approving the Stipulation Regarding Certain Class 11 and Class 10 Ballots* (the "ASF Ballot Order" and, collectively with the Primary Solicitation Procedures Order and the Supplemental Solicitation Procedures Order, the "Solicitation Orders") [**Docket No. 5206**].



7. As the City's Balloting Agent, KCC is charged with the duty of preparing and distributing Solicitation Packages (as such to creditors and other interested parties pursuant to the instructions set forth in the Disclosure Statement Order and the Solicitation Orders).

8. In accordance with the Plan and the Primary Solicitation Procedures Order, the City was required to serve a *Notice of Non-Voting Status Under Plan for the Adjustment of Debts of the City of Detroit* [changed name to italics] (the "Notice of Non-Voting Status") on holders of claims in (a) certain unimpaired subclasses in Class 1A and (b) Classes 1B, 1C, 2A, 2B, 2C, 2D, 2E, 3, 4, 6 and 16.

9. The solicitation materials approved by the Primary Solicitation Order for Classes 5, 13, 14 and 15 under the Plan (the "Non-Pension/OPEB Solicitation Package") consist of the following:

- a) A CD-Rom consisting of the following documents ("CD-ROM"): (i) the *Fourth Amended Disclosure Statement With Respect to Fourth Amended Plan for the Adjustment of Debts of the City of Detroit* [**Docket No. 4391**]; (ii) the Plan; and (iii) all exhibits thereto that had been filed in the chapter 9 case prior to the date of mailing;
- b) A cover letter (i) describing the contents of the Non-Pension/OPEB Solicitation Package, (ii) describing the contents of the CD-ROM and instructions for using the CD-ROM and (iii) providing information about how to obtain, at no charge, hard copies of any materials provided on the CD-ROM (the "Non-Pension/OPEB Cover Letter");
- c) A copy of the *Notice of (I) Approval of Disclosure Statement, (II) Hearing to Consider Confirmation of the Plan for the Adjustment of Debtors of the City of Detroit and (III) Procedures and Deadlines Regarding Confirmation of the Plan* (the "Confirmation Hearing Notice");
- d) A copy of the Rules for Tabulation of Ballots set forth in the Primary Solicitation Procedures Order (the "Non-Pension/OPEB Tabulation Rules");
- e) A copy of the Notice of Voting Dispute Resolution Procedures Related to the Plan for the Adjustment of Debtors of the City of Detroit ("Notice of Voting Dispute Resolution Procedures");
- f) A ballot for accepting or rejecting the Plan, intended for the appropriate voting class; and
- g) A self-addressed, postage paid return envelope to KCC (the "Ballot Return Envelope").

10. The solicitation materials approved by the Supplemental Solicitation Procedures Order for Classes 10, 11 and 12 under the Plan (the "Pension/OPEB Solicitation Package") consist of the following:

- a) The CD-ROM;
- b) A cover letter (i) describing the contents of the Pension/OPEB Solicitation Package, (ii) describing the contents of the CD-ROM and instructions for using the CD-ROM and (iii) providing information about how to obtain, at no charge, hard copies of any materials provided on the CD-ROM (the "Pension/OPEB Cover Letter");
- c) the Confirmation Hearing Notice;

- d) A copy of the Rules for Tabulation of Class 10, 11 and 12 Ballots (the "Pension/OPEB Tabulation Rules");
- e) a copy of a "plain language" insert describing the treatment of Classes 10, 11, and 12 under the Plan (the "Plain Language Insert"), as applicable;
- f) letters from the Retired Detroit Police and Fire Fighters Association and the PFRS or GRS, as applicable (the "Support Letters");
- g) a ballot for accepting or rejecting the Plan, intended for the appropriate voting class; and
- h) a Ballot Return Envelope.

11. The solicitation materials approved by the ASF Ballot Order for Class 11 under the Plan (the "Replacement Ballot Solicitation Package" and, together with the Non-Pension/OPEB Solicitation Package and the Pension/OPEB Solicitation Package, the "Solicitation Packages") consist of the following:

- a) a modified, replacement Class 11 ballot for accepting or rejecting the Plan ("the "Class 11 Replacement Ballot"); and
- b) a letter from the Official Committee of Retirees appointed in this chapter 9 case regarding Class 11 Replacement Ballots containing corrected ASF recoupment calculations (the "Replacement Ballot Cover Letter").

12. On May 12, 2014, at my direction and under my supervision, employees of KCC sent a Non-Pension/OPEB Solicitation Package with a Class 5 Ballot via First-Class Mail to the members of Class 5 as set forth on the list attached hereto as **Exhibit A**.

13. On May 12, 2014, at my direction and under my supervision, employees of KCC sent a Pension/OPEB Solicitation Package with a Class 10 Ballot via First-Class Mail to the members of Class 10 as set forth on the list attached hereto as **Exhibit B**.

14. On May 12, 2014, at my direction and under my supervision, employees of KCC sent a Pension/OPEB Solicitation Package with a Class 11 Ballot via First-Class Mail to the members of Class 11 as set forth on the list attached hereto as **Exhibit C**.

15. On May 12, 2014, at my direction and under my supervision, employees of KCC sent a Pension/OPEB Solicitation Package with a Class 12 Ballot via First-Class Mail to the members of Class 12 as set forth on the list attached hereto as **Exhibit D**.

16. On May 12, 2014, at my direction and under my supervision, employees of KCC sent a Non-Pension/OPEB Solicitation Package with a Class 13 via First-Class Mail to the members of Class 13 as set forth on the list attached hereto as **Exhibit E**.

17. On May 12, 2014, at my direction and under my supervision, employees of KCC sent a Non-Pension/OPEB Solicitation Package with a Class 14 Ballot via First-Class Mail to the members of Class 14 as set forth on the list attached hereto as **Exhibit F.**

18. On May 12, 2014, at my direction and under my supervision, employees of KCC sent a Non-Pension/OPEB Solicitation Package with a Class 15 Ballot via First-Class Mail to the members of Class 15 as set forth on the list attached hereto as **Exhibit G.**

19. On May 12, 2014, at my direction and under my supervision, employees of KCC sent a copy of the Confirmation Hearing Notice via First-Class Mail to the parties as set forth on the list attached hereto as **Exhibit H.**

20. On May 12, 2014, at my direction and under my supervision, employees of KCC sent a copy of the Notice of Non-Voting Status via First-Class Mail to the parties as set forth on the list attached hereto as **Exhibit I.**

21. On May 12, 2014, at my direction and under my supervision, employees of KCC sent a copy of the Confirmation Hearing Notice and CD-ROM via First-Class Mail to the parties as set forth on the list attached hereto as **Exhibit J.**

22. On May 13, 2014, at my direction and under my supervision, employees of KCC sent a Pension/OPEB Solicitation Package with a Class 12 Ballot via First-Class Mail to the members of Class 12 as set forth on the list attached hereto as **Exhibit K.**

23. On May 15, 2014, at my direction and under my supervision, employees of KCC sent a Pension/OPEB Solicitation Package with a Class 10 Ballot via First-Class Mail to the members of Class 10 as set forth on the list attached hereto as **Exhibit L.**

24. On May 15, 2014, at my direction and under my supervision, employees of KCC sent a Pension/OPEB Solicitation Package with a Class 11 Ballot via First-Class Mail to the members of Class 11 as set forth on the list attached hereto as **Exhibit M.**

25. On May 15, 2014, at my direction and under my supervision, employees of KCC sent a copy of the Letter from the Official Committee of Retirees to All Retirees and Notice of Town Hall Meetings Retirees of the City of Detroit via First-Class Mail to the parties as set forth on the list attached hereto as **Exhibit N.**

26. On May 30, 2014, at my direction and under my supervision, employees of KCC sent a copy of the Confirmation Hearing Notice via First-Class Mail to the parties as set forth on the list attached hereto as **Exhibit O.**

27. On June 5, 2014, at my direction and under my supervision, employees of KCC sent a Replacement Ballot Solicitation Package via First-Class Mail to the members of Class 11 as set forth on the list attached hereto as **Exhibit P.**

28. On June 6, 2014, at my direction and under my supervision, employees of KCC sent Non-Pension/OPEB Solicitation Package with a Class 14 Ballot via First-Class Mail to the members of Class 14 as set forth on the list attached hereto as **Exhibit Q.**

29. On June 6, 2014, at my direction and under my supervision, employees of KCC sent a Non-Pension/OPEB Solicitation Package with a Class 15 Ballot via First-Class Mail to the members of Class 15 as set forth on the list attached hereto as **Exhibit R.**

30. On June 6, 2014, at my direction and under my supervision, employees of KCC sent a copy of the Confirmation Hearing Notice via First-Class Mail to the parties as set forth on the list attached hereto as **Exhibit S.**

31. On June 18, 2014, at my direction and under my supervision, employees of KCC sent a Pension/OPEB Solicitation Package with a Class 11 Ballot via First-Class Mail to the members of Class 11 as set forth on the list attached hereto as **Exhibit T.**

32. On June 19, 2014, at my direction and under my supervision, employees of KCC sent a Pension/OPEB Solicitation Package with a Class 12 Ballot via First-Class Mail to the members of Class 12 as set forth on the list attached hereto as **Exhibit U.**

33. On June 26, 2014, at my direction and under my supervision, employees of KCC sent a Non-Pension/OPEB Solicitation Package with a Class 15 Ballot via First-Class Mail to the members of Class 15 as set forth on the list attached hereto as **Exhibit V.**

34. On June 27, 2014, at my direction and under my supervision, employees of KCC sent a Class 14 Ballot via Electronic Mail to the members of Class 14 as set forth on the list attached hereto as **Exhibit W.**

35. On July 2, 2014, at my direction and under my supervision, employees of KCC sent a Pension/OPEB Solicitation Package with a Class 12 Ballot via Overnight Mail to the members of Class 12 as set forth on the list attached hereto as **Exhibit X.**

36. On July 3, 2014, at my direction and under my supervision, employees of KCC sent a Pension/OPEB Solicitation Package with a Class 11 Ballot via Overnight Mail to the members of Class 11 as set forth on the list attached hereto as **Exhibit Y.**

37. On July 3, 2014, at my direction and under my supervision, employees of KCC sent a Non-Pension/OPEB Solicitation Package with a Class 14 Ballot via Overnight Mail to the members of Class 14 as set forth on the list attached hereto as **Exhibit Z**.

38. On July 7, 2014, at my direction and under my supervision, employees of KCC sent a Pension/OPEB Solicitation Package with a Class 10 Ballot via Overnight Mail to the members of Class 10 as set forth on the list attached hereto as **Exhibit AA**.

39. On July 7, 2014, at my direction and under my supervision, employees of KCC sent a a Pension/OPEB Solicitation Package with a Class 12 Ballot via Overnight Mail to the members of Class 12 as set forth on the list attached hereto as **Exhibit AB**.

40. On July 8, 2014, at my direction and under my supervision, employees of KCC sent a Pension/OPEB Solicitation Package with a Class 12 Ballot via Overnight Mail to the members of Class 12 as set forth on the list attached hereto as **Exhibit AC**.

41. On July 10, 2014, at my direction and under my supervision, employees of KCC sent a Pension/OPEB Solicitation Package with a Class 12 Ballot via Overnight Mail to the members of Class 12 as set forth on the list attached hereto as **Exhibit AD**.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information, and belief.

Dated: July 21, 2014

Respectfully submitted,

/s/ Michael J. Paque

Michael J. Paque

EXHIBIT H

Exhibit H
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Daniel J Blank	C/O Steven Doughrity	30150 Telegraph Rd, Ste 444			Bingham Farms	MI	48025	
Daniel J Chapp	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Daniel J Clapp	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Daniel J Reid		821 Milwaukee St			Detroit	MI	48202	
Daniel J Salkowski	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Daniel J Watson	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Daniel Jr., Clifford	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Daniel Jr., Joseph S	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Daniel Jr., Ralph	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Daniel Lin Md		27450 Schoenherr Ste 500			Warren	MI	48088	
Daniel Lin Md	Attn Accounts Payable	27450 Schoenherr Ste 500			Warren	MI	48088	
Daniel Lin Md	Michele Smyt	Billing & Collections	MI Neuro (Ophthalmology)	27450 Schoenherr Rd, Ste 500	Warren	MI	48288	
Daniel Mapps	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Daniel Plocharczyk	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Daniel R. Irvin		27 Paine Avenue	PO Box 252		Prides Crossing	MA	01965	
Daniel T Schaecher	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Daniel Thomas Ray		15717 E Cherry Pk Dr			Northport	MI	49670-0462	
Daniel V Padilla PLLC	Attn Accounts Payable	1821 W Maple Rd			Birmingham	MI	48009	
Daniel Woitulewicz		15600 Carlisle			Detroit	MI	48205	
Daniel Woitulewicz	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Daniel, Andrea		19777 Saint Marys St			Detroit	MI	48235-2328	
Daniel, Asia M	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Daniel, Eric M	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Daniel, Joyce R	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Daniel, Lamont		2155 Eastlawn St			Detroit	MI	48215-2650	
Daniel, Maiysha N	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Daniel, Malkia		7240 Mettetal St			Detroit	MI	48228-3646	
Daniel, Marlene J	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Daniel, Reneathia	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Daniel, Reneathia	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Daniel, Scott R	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Daniel, Terry	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Daniel, Terry	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Daniel, Valencia		3020 Mount Elliott St			Detroit	MI	48207-3407	
Daniel-jones, Hazel Ann		13951 Terry St			Detroit	MI	48227-2572	
Daniels III, Kenneth	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Daniels Jr., Charles A	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Daniels Jr., Willie	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Daniels, Alicia	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Daniels, Allen		8150 Esper St			Detroit	MI	48204-3153	
Daniels, Andrew	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Daniels, Ann M	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Daniels, Bertha M	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Daniels, Briana		9233 Harvard Rd			Detroit.	MI	48224	
Daniels, Claudia	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Daniels, Claudia M	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Daniels, Davon W	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Daniels, Detric		17331 Charest St			Detroit	MI	48212-1021	
Daniels, Ebony		3211 Doris St			Detroit	MI	48238-2721	
Daniels, Eloise	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Daniels, Gwendolyn	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Daniels, Jason E	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Daniels, Jeanetta		16180 Cruse St			Detroit	MI	48235-4001	
Daniels, Joyce		30500 Northwestern Hwy	Suite 400		Farmington Hills	MI	48334	
Daniels, Kenneth	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Daniels, Kenneth R		14470 Eastburn St			Detroit	MI	48205-1254	
Daniels, Kevin Lynn		16615 Stahelin Ave			Detroit	MI	48219-4125	
Daniels, Lakeisha M		16566 Strathmoor St			Detroit	MI	48235-4069	
Daniels, Lanai		16129 W Parkway			Detroit	MI	48219-3733	
Daniels, Linda		17330 Stout St			Detroit	MI	48219-3447	

Exhibit H
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Sahakian, Nellie A	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Saheb, Danielle		8158 Ohio St			Detroit	MI	48204-3294	
Sailor, Alvin		19790 Ashton Ave			Detroit	MI	48219-2107	
Sain, Cordell Jr.		10527 Mckinney St			Detroit	MI	48224-1881	
Saine, Kevin		12136 Abington Ave			Detroit	MI	48227-1116	
Saint Clair	Law Department	547 N Carney Drive			St Clair	MI	48079	
Saiyad, Ashifali M	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Saiyad, Ashifali Numi	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Sajewski Jr, Richard	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Sajit, George	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Salaam, Askia		25660 Catalina			Southfield	MI	48075-1058	
Salad Bomb Dalite & Emporium	Attn Accounts Payable	1411 Washington Blvd			Detroit	MI	48226	
Salathe Jackson	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Salazar Jr, David	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Salazar, David	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Salcedo, Roger M	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Salcido, Eduardo		9123 Lafayette Blvd			Detroit	MI	48209-1748	
Saleem, Virginia B	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Saleh, Basma		6056 N Beech Daley			Dearborn Hgts	MI	48127	
Saleh, Basma R	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Saleh, Saleh	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Salem	Law Department	PO Box 75002			Salem	MI	48175	
Salene S. Stewart	City of Detroit Law Department	2 Woodward Ave., Ste. 500			Detroit	MI	48226	
Salene S. Stewart	Salene S. Stewart	City of Detroit Law Department	2 Woodward Ave., Ste. 500		Detroit	MI	48226	
Sales, Loraine	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Salha, Hatem		8050 W Vernon			Detroit	MI	48209	
Salim, Khalil		PO Box 44542			Detroit	MI	48244-0542	
Salim, Jessie K	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Salim, Kumbi K A	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Saline	Law Department	100 North Harris Street			Saline	MI	48176	
Salisbury, Christophe	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Salisbury, Lawanda	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Salisbury, Shannon M	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Salkowski, Daniel J	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Sallie M Jones		4413 W Philadelphia St			Detroit	MI	48204	
Sally C Spain		24 Elm Ct			Grosse Pte Farms	MI	48236	
Sally, Betty J	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Salo, Danial A	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Salon Hott Topiq		19520 James Couzens Fwy			Detroit	MI	48235-1934	
Salt Mine Church		13432 E Mcnichols Rd			Detroit	MI	48205-3424	
Salt, Morton		123 Wacker Drive			Chicago	IL	60606	
Salter, Nachona		16815 Stout St			Detroit	MI	48219-3323	
Salter, Virginia J	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Salvato International Inc dba Salvato Designs		4012 Saginaw Trail			Waterford	IMI	48329	
Sam Bernstein Law Firm	Attn Accounts Payable	31731 Northwestern Hwy., Ste 333			Farmington Hills	MI	48334	
Sam Bernstein Law Firm	Attn Accounts Payable	31731 Northwestern Hwy., Ste 333			Farmington Hls	MI	48334	
Sam Lentine		29377 Hoover Road			Warren	MI	48093	
Sam, Susan M	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Samaan, Faris Y	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Samaan, Neil J	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Samaria	Law Department	8100 Jackman Rd	PO Box H		Temperance	MI	48182	
Samaritan Center Inc	Attn Mark Owens	11457 Shoemaker			Detroit	MI	48213	
Samaritan Center Inc	Attn Michael Alm	5555 Conner Ave Ste 2210			Detroit	MI	48213	
Samaritan Center Inc	Attn Accounts Payable	5555 Conner Ave Ste 2210			Detroit	MI	48213	
Samaritan Homes Inc	Attn Kenneth Jordan	21800 W Ten Mile Rd Ste 119			Southfield	MI	48075	
Samaritan Homes Inc	Attn Accounts Payable	19403 W Chicago			Detroit	MI	48228	
Sameem, Balus		310 Seven Mile Road			Detroit	MI	48202	
Sami Y Kalliney and Elizabeth E Kalliney		15430 Almaco Circ			Bonita Springs	FL	34135-8391	
Sami Y Kalliney and Elizabeth E Kalliney	Fidelity Investment	Personal Investing	PO Box 770001		Cincinnati	OH	45277-0045	
Sammie Christeen Clay		23334 Berg			Southfield	MI	48034	

Exhibit H
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Hamilton, Anthony		4329 Haverhill St			Detroit	MI	48224-3517	
Hamilton, Anthony Keith		19722 Bloom St			Detroit	MI	48234-2464	
Hamilton, Atari		18960 Asbury Park			Detroit	MI	48235-3009	
Hamilton, Clara	REDACTED		REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Hamilton, Cynthia		20418 Rogge St			Detroit	MI	48234-3035	
Hamilton, Deon		15456 Saratoga St			Detroit	MI	48205-2930	
Hamilton, Ebony		12353 Wilshire Dr			Detroit	MI	48213-1771	
Hamilton, Ebony J		19561 Alcoy St			Detroit	MI	48205-1750	
Hamilton, Edna B		15344 Parkside St			Detroit	MI	48238-2116	
Hamilton, Helen		19315 Monica			Detroit	MI	48221	
Hamilton, Ines		7602 Miller St			Detroit	MI	48213-2324	
Hamilton, Jacqueline L		20210 Moenart St			Detroit	MI	48234-2323	
Hamilton, James B	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Hamilton, Kandi K	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Hamilton, Keith M	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Hamilton, Levon R	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Hamilton, Michael		6239 Rosemont Ave			Detroit	MI	48228-3875	
Hamilton, Michael	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Hamilton, Rogelio		20085 Ashton			Detroit	MI	48219	
Hamilton, Rogelio R	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Hamilton, Ronald G	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Hamilton, Shanita		21669 Thatcher St			Detroit	MI	48219-2550	
Hamilton, Shiwanda	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Hamilton, Tanisha		15410 Wabash St			Detroit	MI	48238-1532	
Hamilton, Trevour	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Hamilton, Yolanda Et Al	Mitchell, Karri	Law Office of Karri Mitchell	21900 Greenfield Rd		Oak Park	MI	48237	
Hamilton, Yolanda Y	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Hamilton-jackson, Angela		18230 Ashton Ave			Detroit	MI	48219-2957	
Hamlet, James		19729 Gallagher St			Detroit	MI	48234-1611	
Hamlin, Jerry F	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Hamlin, Jessica		14567 Indiana St			Detroit	MI	48238-1742	
Hamm, Jeffrey R	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Hamm, Lakenya L	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Hammell, John C	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Hammell, Stephen	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Hammer, Kent R	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Hammerly, Marieta B	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Hammond, Antonio D	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Hammond, Delores		14313 Faust Ave			Detroit	MI	48223-3543	
Hammond, Ladell		7232 Bramell St			Detroit	MI	48239-1053	
Hammond, Margaret A	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Hammond, Marian	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Hammond-mac Investments Llc	Nadis, Ronn S.	Couzens Lansky Fealk Ellis Roeder & Lazar PC	39395 W 12 Mile Rd Ste 200		Farmington Hills	MI	48331	
Hammou, Azmi	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Hammoud, Sue	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Hamp Marzett	Attn Accounts Payable	17740 Chandler Park Drive			Detroit	MI	48224	
Hampton Jr., Henry B	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Hampton, Angela		17301 Livernois Ste#258			Detroit	MI	48221	
Hampton, Crystal	James A. Lane	Michael J. Morse, P.C.	24901 Northwestern Hwy, Ste 700		Southfield	MI	48075	
Hampton, Crystal	Morse, Michael J.	Michael J. Morse PC	24901 Northwestern Hwy Ste 700		Southfield	MI	48075	
Hampton, Crystal	Mendelson, Marc J.	Michael J. Morse PC	24901 Northwestern Hwy Ste 700		Southfield	MI	48075	
Hampton, Gilbert	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Hampton, Glenda		20100 Murray Hill			Detroit	MI	48235	
Hampton, Gordon	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Hampton, Kahaila	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Hampton, MaluciusJr		20100 Murray Hill St			Detroit	MI	48235-2459	
Hampton, Marion		20285 Fenmore St			Detroit	MI	48235-2262	
Hampton, Otha	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Hampton, Randall M	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Hampton, Rorey L	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED

Exhibit H
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Madrigal, Bernardo		5948 Kopernick			Detroit	MI	48210	
Madrigal, David	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Madrigal, Maria		5948 Kopernick			Detroit	MI	48210	
Madrigal, Michael J	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Madurski, Walter								
Mae, Fannie		14221 Dallas Parkway			Dallas	TX	75254	
Maedke, Roger	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Magana, Norma L		4325 Sharon			Detroit	MI	48210	
Magdaleno, Reynaldo	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Magee II, Robert J	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Magee, Carolyn		11075 Mckinney St			Detroit	MI	48224	
Magee-cook, Joyce		19417 Teppert			Detroit	MI	48234-3555	
Magid Glove And Safety Mfg Co LLC	Attn Accounts Payable	2060 N Kolmar Ave			Chicago	IL	60639	
Magness, Mildred	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Magnetic Ticket & Label		8719 Diplomacy Rd			Dallas	TX	75247	
Magnetrol Environmental Lp	Attn Accounts Payable	5300 Belmont Rd			Downers	IL	60515	
Magno, Carlo S	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Magnum Helicopters LLC		6250 North Service Dr Ste 1			Waterford	MI	48327	
Mahaffy, Joseph M	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Mahajan, Kailash C	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Mahamed, Fahd Abdo		2785 Inglis			Detroit	MI	48209	
Mahdi, Akbar S	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Mahdi, Aleem		15411 Stout St			Detroit	MI	48223	
Mahieu, Emma	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Mahmoud, Said	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Maholmes, Larry		19430 Bloom St			Detroit	MI	48234	
Mahone Jr, Derrick L	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Mahone, Charles E	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Mahone, Denise M	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Mahone, Denise M	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Mahone, UnoseaySr		14225 Camden			Detroit	MI	48213-2071	
Mahoney, Conley		13421 Hasse St			Detroit	MI	48212-1763	
Maiden, Dorothy		8685 Schaefer Hwy			Detroit	MI	48228-2560	
Mailfinance Inc		478 Wheelers Farms Rd			Milford	CT	06461	
Mailfinance Inc	Attn Accounts Payable	P.O. Box 45840			San Francisco	CA	94145	
Mailfinance Inc	Attn Accounts Payable	Po Box 45840			San Francisco	CA	94145	
Mainwaring Pathology Group	Attn Accounts Payable	P.O.Box 32615			Detroit	MI	48232-0615	
Majchrzak, C V	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Majchrzak, Jeffrey P	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Majchrzak, Timothy W	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Majed Moughni P Co Attorney		16030 Michigan Ave			Dearborn	MI	48126	
Majer, Maria Helen	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Majeski Jr., Steve	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Major Cement Co		PO Box 19310			Detroit	MI	48219	
Major City Chiefs	Sergeant Larry Thorum	Salt Lake City Police Department	315 East 200 South		Salt Lake City	UT	84111	
Major City Chiefs	Attn Accounts Payable	C/O Sergeant Larry Thorum	315 East 200 South		Salt Lake City	UT	84111	
Major City Chiefs	Attn Accounts Payable	C/o Sergeant Larry Thorum	Salt Lake City Police Department		Salt Lake City	UT	84111	
Major Taul	Attn Accounts Payable	13652 Saratoga			Detroit	MI	48205	
Major, Garry	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Major, Latawnya		23619 Berg Rd			Southfield	MI	48034	
Major, Latawnya	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Major, Latawnya J	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Majors, Virgil B	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Maki, Amy		21700 Lakeshire St			Saint Clair Shores	MI	48081	
Maki, Angela		16503 Avon Ave			Detroit	MI	48219-4118	
Makki, Al (recovery)		4510 Westland			Dearbon,	MI	48126	
Makowski, Claudia	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Makowski, Dennis	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Makowski, Raymond	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Makulski, Richard S	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Malachowski, Eugen	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED

Exhibit H
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Richard S Makulski	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Richard S Nichols Living Trust	Attn Accounts Payable	Trustee Craig Nichols	6879 Chimney Hill Drive #102		Bloomfield	MI	48322	
Richard T Rybak Jr	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Richard T. Shaw		62 Oakmont Lane			Jackson	NJ	08527-4019	
Richard T. Weatherly	Richard Weatherly		535 Meadowbrook St.		Detroit	MI	48214	
Richard W. Van Saun		15812 75th Pl. W.			Edmonds	WA	98026	
Richard Weatherly		535 Meadowbrook St.			Detroit	MI	48214	
Richard Weatherly		535 Meadowbrook			Detroit	MI	48124	
Richard Weiss	Richard L. Weiss, PhD		37899 W. 12 Mile, Ste. 250		Farmington Hills	MI	48331	
Richard Weiss		37899 W 12 Mile Rd Ste 310			Farmington Hills	MI	48331	
Richard, Brandon		25899 W. 12 Mile Rd.	Suite 220		Southfield	MI	48034	
Richard, Ethel	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Richard, Herbert O	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Richard, Lashawn		18400 Ashton Ave			Detroit	MI	48219-2956	
RiChard, Michael S	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Richard, Michael Stephen	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Richard, Paula Elaine		18633 -35 Schaefer Hwy			Detroit	MI	48235-1755	
Richard, Shalawna	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Richardo Leslie		1821 Helen			Detroit	MI	48207	
Richards , Ronald W	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Richards, Curtis A	Zamler, Mellen & Shiffman, PC	Attn Paul Rosen	23077 Greenfield Road	Suite 557	Southfield	MI	48075	
Richards, Earl		18250 Plymouth Rd			Detroit	MI	48228-1105	
Richards, Gerald A	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Richards, Gloria	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Richards, James		6112 Rohns St			Detroit	MI	48213-2631	
Richards, James		23837 Verne St			Detroit	MI	48219-3732	
Richards, Jared P	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Richards, Traci L	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Richardson (Hatter), Monica		14566 Faust			Detroit	MI	48223	
Richardson Iii, Lee B	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Richardson Iii, Sq	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Richardson III, Squire	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Richardson Jr., Joe L	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Richardson Jr., Lee B	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Richardson, Anna		3050 Moss			Keego Harbor	MI	48320	
Richardson, Beatrice	Franklin, Glen P.	Auto Accident Attorneys PLLC	21700 Greenfield Rd Ste 203		Oak Park	MI	48237	
Richardson, Beatrice	Mulligan, Timothy	Auto Accident Attorneys PLLC	21700 Greenfield Rd Ste 203		Oak Park	MI	48237	
Richardson, Charles	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Richardson, Clinton	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Richardson, Deborah	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Richardson, Dennis M	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Richardson, Donald	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Richardson, Frances		19460 Prest			Detroit	MI	48235	
Richardson, Francis		12225 Mansfield St			Detroit	MI	48227-1166	
Richardson, Gail	Gail R. Richardson		19425 Lexington		Redford	MI	48240	
Richardson, George	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Richardson, George M	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Richardson, Glenda Ann		9426 Lauder			Detroit	MI	48228	
Richardson, Janice	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Richardson, Joseph W	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Richardson, Juan J	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Richardson, Katherine		15095 Prest St			Detroit	MI	48227-2306	
Richardson, Kimberly		3835 -37 Montclair St			Detroit	MI	48214-4712	
Richardson, Kimberly J	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Richardson, Kristophe	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Richardson, Krysta	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Richardson, Latoiya		11161 Rossiter St			Detroit	MI	48224-1627	
Richardson, Marcel	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Richardson, Marcella	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
Richardson, Markus		3816 Harding			Detroit	MI	48214	
Richardson, Marvin	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED

Exhibit 4 - Declaration of Lydia Do

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

In re:

City of Detroit, Michigan,
Debtor.

Bankruptcy Case No. 13-53846

Honorable Thomas J. Tucker

Chapter 9

**DECLARATION OF LYDIA DO IN SUPPORT OF THE
JOINT REPLY OF THE CITY OF DETROIT AND THE POLICE AND
FIRE RETIREMENT SYSTEM OF THE CITY OF DETROIT, MICHIGAN
IN SUPPORT OF THEIR MOTION FOR THE ENTRY OF
AN ORDER ENFORCING THE PLAN OF ADJUSTMENT AND
CONFIRMATION ORDER AGAINST DANIEL J. SALKOWSKI,
JEFFREY HAMM, AND RICHARD MAKULSKI**

1. I am Lydia Do, Senior Consultant for Kurtzman Carson Consultants (“KCC”).
2. I am over the age of 18 years old, have personal knowledge of the facts contained in this declaration, and if called as a witness, can competently testify to the facts it contains.
3. KCC was engaged by the City of Detroit to provide services to the City in connection with its bankruptcy case, including providing service of certain documents filed in the City’s bankruptcy case.
4. In particular, the City asked KCC to serve solicitation packages for its plan on various creditors.

5. The City asked KCC to serve “Pension/OPEB Solicitation Packages” on holders of claims in plan classes 10, 11, and 12. Each of these Pension/OPEB Solicitation Packages contained

- (a) A CD-Rom consisting of the following documents (“CD-ROM”):
 - (i) the *Fourth Amended Disclosure Statement With Respect to Fourth Amended Plan for the Adjustment of Debts of the City of Detroit* [Docket No. 4391];
 - (ii) the *Fourth Amended Plan for the Adjustment of Debts of the City of Detroit (Dated May 5, 2014)* [Docket No. 4392] (the “Plan”); and
 - (iii) all exhibits thereto that had been filed in the chapter 9 case prior to the date of mailing;
- (b) A cover letter (i) describing the contents of the Pension/OPEB Solicitation Package, (ii) describing the contents of the CD-ROM and instructions for using the CD-ROM and (iii) providing information about how to obtain, at no charge, hard copies of any materials provided on the CD-ROM;
- (c) A copy of the *Notice of (I) Approval of Disclosure Statement, (II) Hearing to Consider Confirmation of the Plan for the Adjustment of Debtors of the City of Detroit and (III) Procedures and Deadlines Regarding Confirmation of the Plan*;
- (d) A copy of the Rules for Tabulation of Class 10, 11 and 12 Ballots;
- (e) a copy of a “plain language” insert describing the treatment of Classes 10, 11, and 12 under the plan, as applicable;
- (f) letters from the Retired Detroit Police and Fire Fighters Association and the PFRS or GRS, as applicable;
- (g) a ballot for accepting or rejecting the Plan, intended for the appropriate voting class; and
- (h) a self-addressed, postage paid return envelope to KCC.

See Certificate of Service, ¶ 10 (defined below).

6. On May 12, 2014, KCC served the Pension/OPEB Solicitation Packages via First-Class Mail to the members of Class 10. Michael J. Paque, Director of Corporate Restructuring Services for KCC, filed a certificate of service to this effect. Certificate of Service, Doc. No. 6177, ¶ 13 (discussing service of the Pension/OPEB Solicitation Packages and Ballots on a list of class 10 claim holders attached as Exhibit B to the Certificate of Service).

7. The Certificate of Service filed with the Court was redacted. In place of Exhibit B, a page was inserted that stated “(Due to the confidential nature of this list, the Exhibit is not attached hereto and is on file with KCC).”

8. KCC maintains records of this type in the ordinary course of its business.

9. I have reviewed KCC’s records, which contain an unredacted copy of Exhibit B.

10. The filed Certificate of Service and page 95 of Exhibit B show that Jeffrey R. Hamm was served a Pension/OPEB Solicitation Package by First Class Mail on May 12, 2014.

11. The filed Certificate of Service and page 148 of Exhibit B show that Richard S. Makulski was served a Pension/OPEB Solicitation Package by First Class Mail on May 12, 2014.

12. The filed Certificate of Service and page 218 of Exhibit B show that Daniel J. Salkowski was served a Pension/OPEB Solicitation Package by First Class Mail on May 12, 2014.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

By: 

Lydia Do
Senior Consultant
Kurtzman Carson Consultants

Executed on September 12, 2019

Exhibit 5 –Certificate of Service

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

In re:

City of Detroit, Michigan,

Debtor.

Bankruptcy Case No. 13-53846

Judge Thomas J. Tucker

Chapter 9

CERTIFICATE OF SERVICE

The undersigned hereby certifies that on September 13, 2019, he served a copy of the foregoing **JOINT REPLY OF THE CITY OF DETROIT AND THE POLICE AND FIRE RETIREMENT SYSTEM OF THE CITY OF DETROIT, MICHIGAN IN SUPPORT OF THEIR MOTION FOR THE ENTRY OF AN ORDER ENFORCING THE PLAN OF ADJUSTMENT AND CONFIRMATION ORDER AGAINST DANIEL J. SALKOWSKI, JEFFREY HAMM, AND RICHARD MAKULSKI** upon counsel for Daniel J. Salkowski, Jeffrey Hamm and Richard Makulski, in the manner described below:

Via first class mail and email:

Elizabeth A. Ferguson
Law Offices of Elizabeth A. Ferguson, PLLC
55 Southbound Gratiot
Mount Clemens, MI 48043
lizferguson@lawofficeseaferguson.com

DATED: September 13, 2019

By: /s/ Marc N. Swanson
Marc N. Swanson (P71149)
150 West Jefferson, Suite 2500
Detroit, Michigan 48226
Telephone: (313) 496-7591
Facsimile: (313) 496-8451
swansonm@millercanfield.com